

BOGGS & THOMPSON, ROBERT & THOMAS HUTCHINSON,  
AND OTHERS.

[To accompany bill H. R. No. 49.]

FEBRUARY 29, 1840.

Mr. CURTIS, from the Committee on Commerce, made the following

REPORT :

*The Committee on Commerce, to whom were referred the cases of Boggs & Thompson, Cotheal & Hoff, Robert & Thomas Hutchinson, James Grant Forbes & Ralph B. Forbes, Joseph Simmons, Jacob Ritter, jr., John Laval, and Robert Taylor, report :*

That the petitioners were merchants, either in the city of New York, or in the city of Philadelphia, and at various times, in the regular course of their commercial business, made exportations of foreign merchandise for benefit of the drawback of the duties which had been paid on the importation thereof, as by law provided.

The shipments appear to have been made in due form, and the merchandise to have been actually exported in good faith ; but owing to sickness, absence, press of business in the custom-house, misapprehension of the law, or date of clearance, the export oath was not taken, or the bond signed within the period of the ten days as then required, from the date of the clearance of the vessel.

It clearly appears to the satisfaction of the committee, that the omissions were wholly unintentional ; and that, in neither of the cases, was there any design whatever to evade the laws or defraud the revenue, as the goods were actually exported from the United States ; nor was there any improper neglect on the part of the exporters ; it proceeded wholly from accident or misapprehension.

Congress became sensible that the period of ten days allowed for taking the oath and giving the bond was too short, and by act of March 1, 1823, extended it to twenty days ; and by another act, of March 3, 1825, empowered the Treasury Department to grant relief in case of accidental or unintentional omission ; but these acts extended only to cases occurring after their date.

In almost all the cases arising under the old laws where there was no fraud or wilful neglect, Congress have extended relief by special acts ; a reference to many of which, by way of precedent, if the House should wish to refer to them, the committee have subjoined. [See statement marked A.]

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As the present cases come within the rule which has been, through all periods of the Government and so repeatedly, set, and are so fair and unexceptionable in themselves; and, as the amount also is very inconsiderable, the committee herewith report a bill for the payment of the drawback.

## A.

*List of special acts of Congress for the payment of drawback in cases PRECISELY SIMILAR to those reported upon in the foregoing report.*

1796.	March	10.	To Israel Loring	-	Laws U. S. vol. 2, p. 513	
1824.	May	17.	To Bernard Thooft	-	-	7 67
	ditto	19.	To Benjamin Desobry	-	-	7 260
	ditto	26.	To John H. Howland	-	-	7 337
1826.	May	20.	To Walley & Foster	-	-	7 496
1827.	March	3.	To Joseph Le Carpentier	-	-	7 601
	ditto		To John A. Willink	-	-	7 606
1828.	March	10.	To Henry G. Rice	-	-	8 22
	May	26.	To Seth Knowles	-	-	8 158
	ditto		To John T. Ross	-	-	8 158
	ditto		To David Ellis	-	-	8 161
1830.	May	26.	To Jonathan Chapman	-	-	8 322
	ditto		To Payson Perrin ( <i>shipment made in 1800</i> )	-	-	8 323
1832.	Jan'y	19.	To Henry H. Tuckerman	-	-	8 508
	July	14.	To John and Benjamin Wells	-	-	8 730
1833.	March	2.	To William Osborne	-	-	8 849
	ditto		To Thaddeus Phelps & Co.	-	-	8 858
1834.	June	30.	To Stephen Kingston.	-	-	
1836.	July	2.	To Jacob Shoemaker.	-	-	

Besides the above, there are many other cases of allowance of drawback by special acts of Congress, which are known to have been forfeited by a failure to take the oath and give bond in the time required by law, but the reason is not set forth in the acts, and they are therefore not set down on this list.

It is to be observed that the law of 1825, which provided for the payment of drawback on goods exported from the United States, was not in force at the time of the above cases, and it is probable that the drawback was not paid on the goods exported at that time.

It is also to be observed that the period of ten days allowed for taking the oath and giving the bond was too short, and by act of March 1, 1825, it was extended to twenty days; and by another act of March 3, 1825, it was extended to thirty days. It is probable that the Treasury Department to some extent relieved in case of accident or unintentional omission; but these acts extended only to cases occurring after their date.

In almost all the cases arising under the old laws where there was no fraud or willful neglect, Congress have extended relief by special acts; a reference to many of which, by way of precedent, if the House should wish to refer to them, the committee have appended. [See statement marked A.]